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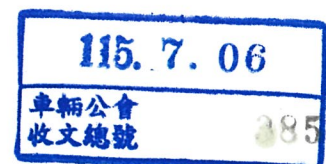
主旨：有關美國海關暨邊境保護局（CBP）發布進口汽車以及中
重型車輛零配件適用之「232關稅進口調整抵減」之申報
指引事，詳如說明，請查照並惠轉知會員廠商。

說明：

- 一、依據駐美國代表處經濟組本（115）年6月29日經美字第
1150000723號函辦理。
- 二、美國CBP於本年6月29日發布公告，針對進口汽車以及中重
型車輛（MHDV）零配件適用之「232關稅進口調整抵減
（Import Adjustment Offset）」提供申報指引，該公告
更新先前針對汽車零配件之指引，並新增中重型車輛零配
件抵減之相關規範，重點如次：

（一）背景說明：

- 1、美國川普總統於2025年3月26日發布第10908號公告，
依據《貿易擴張法》第232條，對部分進口汽車及特定
汽車零配件課徵25%關稅；並於2025年4月29日發布第
10925號公告，允許在美國境內組裝汽車之製造商申請
「進口調整扣抵額」（Import Adjustment Offset



Amount) ，以扣抵其因第10908號公告所產生之汽車零配件關稅稅額。

- 2、渠於2025年10月17日發布10984號公告，對MHDV及其零配件課徵10%至25%關稅，並允許在美國境內組裝MHDV之製造商申請「進口調整扣抵額」。

(二)報關申報指引 (Entry Filing Instructions)：

- 1、適用資格：僅限已獲得美國商務部 (DOC) 核准抵減額度的進口商方可主張抵減，且抵減金額不得超過商務部核准的上限。
- 2、該進口調整抵減金額可用於抵減依據第10908號及修訂後第 10984號公告所產生的汽車或中重型車輛零配件關稅義務。

(三)額度追蹤與法律責任：進口商須自行追蹤每張抵減許可證的使用量；「自動化商業環境系統」(ACE)提供「TR-015報告」協助追蹤，若抵減超出額度，進口商須補繳超額部分的232條款關稅，並可能面臨處罰 (依據 19 USC 1592)。

(四)申請進口調整抵減：


1、一般申報：

(1)繼續申報汽車零配件歸列於美國關稅協調表 (HTSUS) 稅號9903.94.05、9903.94.07，或中重型車輛零配件稅號 9903.74.08、9903.74.09。

(2)於上述列於Chapter 99稅號的關稅金額欄位填寫「0」。

(3)於報關單摘要 (entry summary line) 提交許可證





號碼時，填寫Chapter 1至97的Column 1關稅金額。

2、特定國家和地區：

(1)適用國家和地區：日本、英國、南韓、台灣，以及歐盟成員國。

(2)關稅計算方式：該等國家進口的汽車零配件，其額外關稅稅率係依據「Column 1稅率」與「232關稅」之間的差額來計算。進口商只能申請抵減「232關稅」的部分金額(Only the portion assessed under the 232 duties may be offset)。

(3)舉例說明：倘自英國進口某項(HTSUS稅號9903.94.32)汽車零件，其總關稅稅率為10%（該稅率已包含Column 1關稅），可申報抵減的金額，僅限於10%扣除該零件Column 1稅率後的「差額」。

(4)申報方式：申報抵減時，繼續填報歸列於Chapter 99稅則號碼（包括：9903.94.43、9903.94.55、9903.94.32、9903.94.33、9903.94.53、9903.94.45、9903.94.63、9903.94.65、9903.94.67、9903.94.69）；在列於Chapter 99稅號的關稅金額欄位填寫「0」；於報關單摘要提交許可證號碼時，填寫Chapter 1至97的Column 1關稅金額。

3、申請進口調整抵減時，若同時申報HTSUS稅號

9802.00.40、9802.00.50、9802.00.60、9802.00.80
時，在Chapter 98 欄位的關稅金額填寫「0」。

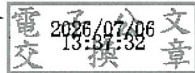
4、為免疑義，當進口商使用進口調整抵減額度，用以扣減進口汽車或中重型車輛零配件原應適用之第10908號及修訂後第10984號公告的232關稅時，該進口零配件仍視為「應適用」上述公告項下之232關稅。

5、進口商在申報汽車或中重型車輛零配件的Chapter 99稅則時提供抵減許可證號碼，該等貨品不受232條款金屬（鋼鐵/鋁）或木材關稅之限制，且無須填報額外的Chapter 99稅則即可享有此豁免。

三、檢送本案CBP公告指引如附件。

正本：中華民國全國工業總會、台灣汽車零組件發展協會、台灣區車輛工業同業公會、台灣區電機電子工業同業公會、財團法人車輛研究測試中心、台灣先進車用技術發展協會

副本：駐美國代表處經濟組、本署貿易管理組、貿易發展組、財團法人中華民國對外貿易發展協會



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U.S. Customs and Border Protection
Securing America's Borders

CSMS # 69087399 - GUIDANCE: Duty Offset for Imports of Automobile and Medium and Heavy-Duty Vehicle Parts

U.S. Customs and Border Protection sent this bulletin at 06/29/2026 11:00 AM EDT



U.S. Customs and Border Protection

Cargo Systems Messaging Service

CSMS # 69087399 - GUIDANCE: Duty Offset for Imports of Automobile and Medium and Heavy-Duty Vehicle Parts

The purpose of this message is to provide guidance on the import adjustment offset applicable to Section 232 duties on automobile and medium and heavy-duty vehicle parts.

This message updates CSMS #[6684128](#) relating to the import adjustment offset for Section 232 duties on automobile parts and provides new guidance on the offset for Section 232 duties on medium and heavy-duty vehicle parts.

BACKGROUND

On March 26, 2025, the President issued Proclamation 10908, imposing a 25 percent ad valorem tariff on certain imports of automobile parts under Section 232, effective May 3, 2025. *See Adjusting Imports of Automobiles and Automobile Parts Into the United States*, [90 FR 14705](#) (April 3, 2025).

On April 29, 2025, the President issued Proclamation 10925, providing for an import adjustment offset amount applicable to Section 232 duties on imported automobile parts. *See Amendments to Adjusting Imports of Automobiles and Automobile Parts into the United States*, [90 FR 18899](#) (May 2, 2025). On June 13, 2025, U.S. Department of Commerce's International Trade Administration published procedures to administer the offset. *See Procedures to Administer Import Adjustment Offset Amounts for Certain Imports of Automobile Parts under Proclamation 10908, as Amended*, [90 FR 25027](#) (June 13, 2025).

On October 17, 2025, the President issued Proclamation 10984, which, among other provisions, amended Proclamation 10908, and established an import adjustment offset program applicable to Section 232 duties on imported medium and heavy-duty vehicle (MHDV) parts. *See Adjusting Imports of Medium- and Heavy-Duty Vehicles, Medium- and Heavy-Duty Vehicle Parts, and Buses into the United States*, [90 FR 48451](#) (October 22, 2025). On May 15, 2026, the U.S. Department of Commerce published procedures to administer the offset on automobile and MHDV parts. *See Amending the Procedures to Administer Import Adjustment Offset Amounts for Certain Imports of Automobile Parts Under Proclamation 10908 To Include Medium- and Heavy-Duty Vehicle Parts*, [91 FR 27914](#) (May 15, 2026).

The functionality for the Section 232 import adjustment offset for both automobile and MHDV parts is available in the Automated Commercial Environment (ACE).

ENTRY FILING INSTRUCTIONS

Importers that have been granted a Department of Commerce (DOC) import adjustment offset established by Presidential Proclamations 10925 and 10984 should follow the instructions listed below when filing entries with U.S. Customs and Border Protection (CBP) of automobile parts and medium and heavy-duty vehicle parts subject to Section 232 duties under Proclamation 10908 and 10984, as amended.

The import adjustment offset may only be claimed by importers that have been granted an import adjustment offset by DOC and only up to the amount granted by DOC. The import adjustment offset amount may be used to offset automobile or medium and heavy-duty vehicle parts tariff liability under Proclamations 10908 and 10984, as amended.

Importers should track the usage of each import adjustment offset license so they do not exceed the total offset amount of each license. The TR-015 report is available in ACE to assist importers to track their usage of offset licenses. Importers who exceed the amount of offset licenses are liable for the Section 232 duty amounts on the overages and may be subject to penalty action under 19 USC 1592.

When claiming the import adjustment offset:

- continue to file automobile parts HTSUS 9903.94.05 or 9903.94.07 or MHDV parts 9903.74.08 or 9903.74.09;
- file zero (0) for the duty amount on HTSUS 9903.94.05, 9903.94.07, 9903.74.08 or 9903.74.09 on the Chapter 99 HTSUS; and
- file the column one duty amount on the Chapter 1 to 97 HTSUS when the license number is submitted on the entry summary line.

For automobile parts from Japan, the United Kingdom, the member countries of the European Union (Austria, Belgium, Bulgaria, Croatia, Cyprus, Czechia (Czech Republic), Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden), South Korea, and Taiwan, the additional tariff rate for automobile parts is calculated based on the difference between the column one duty rate and the 232 duty rate. **Only the portion assessed under the 232 duties may be offset.**

For example, automobile parts of the United Kingdom imported under HTSUS 9903.94.32 are subject to a total tariff of 10 percent (including any column one tariffs). Only the portion assessed under the Section 232 duties, the difference between 10 percent and the column one rate, may be offset.

For imports of automobile parts from Japan, the United Kingdom, member countries of the European Union, South Korea, and Taiwan, when claiming the import adjustment offset:

- continue to file automobile parts HTSUS 9903.94.43, 9903.94.55, 9903.94.32, 9903.94.33, 9903.94.53, 9903.94.45, 9903.94.63, 9903.94.65, 9903.94.67 or 9903.94.69;
- file zero (0) for the duty amount on Chapter 99 HTSUS;
- file the column one duty amount on the Chapter 1 to 97 HTSUS when the license number is submitted on the entry summary line.

When claiming an import adjustment offset, if submitting HTSUS 9802.00.40, 9802.00.50, 9802.00.60, 9802.00.80 on the same entry summary line with the automobile or MDHV parts Chapter 99 classification, file zero (0) for the duty amount on these Chapter 98 classifications.

Importers claiming the import adjustment offset should list the offset license number provided by DOC on the entry summary lines for automobile parts or medium and heavy-duty vehicle parts subject to Section 232 duties. The automobile or MHDV parts offset license number should be submitted in the Importer Additional

Declaration Field (54 record), Type Code 11 (Offset License) of the entry summary data, based on the following format:

8-character format = AANNNNNN

“A” represents the alphabetic characters and “N” represents the numeric characters of the DOC granted automobile/MHDV parts offset license number.

For the avoidance of doubt, the imported automobile or MHDV part is still considered to be “subject to” the Section 232 duties under Proclamation 10908 and 10984, as amended, when the import adjustment offset amount is used to reduce the otherwise applicable Section 232 duties under Proclamation 10908 and 10984, as amended, on the imported automobile or MHDV part.

Importers filing automobile or MHDV parts Chapter 99 HTSUS with the offset license number are not subject to Section 232 metals or wood duties. No Chapter 99 HTSUS is needed for the exemption from the other remedies noted above.

POST SUMMARY CORRECTION

Importers claiming an offset license on the automobile or the MHDV part may submit a post summary correction to amend previous entry summaries where section 232 duties were paid to be credited against the offset license credit amount.

CBP has updated the ACE Entry Summary Create/Update CATAIR (v108) and the ACE Error Dictionary CATAIR (v44) for implementing the new requirements to submit offset license numbers.


Both documents are available on the [ACE CATAIR webpage](#) in the *Chapters: Current Capabilities* section on CBP.gov.

For technical questions regarding this update, contact your assigned CBP Client Representative.

For questions regarding trade Remedy programs, please visit our cbp.gov webpage at <https://www.cbp.gov/trade/programs-administration/trade-remedies> or contact the Trade Remedy Branch at TradeRemedy@cbp.dhs.gov.

If you encounter any errors in filing an entry summary, contact your CBP client representative or the ACE Help Desk.

Related Message Number(s): 68762890, 66987366, 66684128, 66665333, 66336270, 66242844, 65475725, 64916652, 64913145

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